

**INSTRUCTIONS  
FOR  
FILING FORM GEW-TA-RV-3  
"APPLICATION FOR GENERAL EXCISE, USE,  
EMPLOYER'S WITHHOLDING, TRANSIENT ACCOMMODATIONS, AND  
RENTAL MOTOR VEHICLE & TOUR VEHICLE  
IDENTIFICATION NUMBER"**

**NOTE:** Prepare this form in duplicate. For more information, see item 18 of instructions.

**1. MAILING ADDRESS —**

If you are an individual, enter your last name first, then your first name and your middle initial. If more than one individual, you may enter all of the names or the name of any one of the individuals followed by "et al".

If a partnership, enter either (1) a partner's name followed by "et al" or (2) the partnership/trade (dba) name.

If a corporation, please enter the corporate name.

**DBA NAME (doing business as) —**

Enter the trade (dba) name of your business. If the business name is the same as the taxpayer's name, leave this line blank. **DO NOT ENTER THE NAME OF THE BUSINESS YOU ARE WORKING FOR.**

**BUSINESS ADDRESS —**

If your business name and address are the same as in your mailing address, leave these lines blank.

**2. TYPE OF OWNERSHIP —**

Check box 1, if the taxpayer is an individual.

Check either box 2 or 3, respectively, if the taxpayer is a partnership or corporation. Be sure to register with the DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS, at 1010 Richards Street (next to the YWCA).

Check box 4, 5, or 6, respectively, if this form is being filed on behalf of a federal, state, or city agency.

Check box 7 and attach an explanation for all other types of ownerships.

**3. PHONE NUMBER —**

You must provide the Department with a telephone number, including the area code, at which you can be reached during business hours.

**4. SOCIAL SECURITY NUMBER —**

If an individual is filing this form, enter your social security number. If there is more than one individual, enter the social security number of the individual whose name appears first on this form, all others should be entered in item 7.

**5. FEDERAL EMPLOYER'S IDENTIFICATION NUMBER (FEIN) —**

**Enter your FEIN** if you are a sole proprietor with employees, a corporation, a partnership, an estate, a trust, etc., assigned a FEIN. If the entity has applied

for a FEIN, but has not yet received the number, write "PENDING" on the dotted line. You must NOTIFY the Department of Taxation by filing form GEW-TA-RV-5, Changes to the Application for a General Excise/Use, Employer's Withholding, Transient Accommodations Tax, and Rental Motor Vehicle & Tour Vehicle Surcharge Application Changes, when the FEIN is assigned.

Applications for or information on a FEIN may be obtained at the Prince Kuhio Federal Building, Room 1002.

**Parent Corporation's FEIN** — If you are a subsidiary member of a controlled group of corporations, enter the FEIN of your parent corporation. If the parent corporation has applied for a FEIN but has not yet received the number, write "PENDING" on the dotted line.

**6. CONTRACTOR'S LICENSE NUMBER AND PARENT CORPORATION'S GENERAL EXCISE I.D. NUMBER**

**Contractor's License Number** — If you are a building contractor, enter your Hawaii contractor's license number.

**Parent Corporation's General Excise I.D. Number** — If you are a subsidiary member of a controlled group of corporations, enter your parent corporation's business identification number, if it has any.

**7. OWNERS, PARTNERS, PRINCIPAL CORPORATION OFFICERS —**

Enter the social security numbers, FEINs if not an individual, full names, titles, and telephone numbers of all other owners, partners, or corporate officers not listed elsewhere on this form.

**8. APPLICATION IS HEREBY MADE FOR — Please check all applicable boxes.**

Check box 1, if you have ongoing business activity in Hawaii which is subject to the general excise tax.

Check box 2, if you have any employees, including domestic employees.

Check box 3, if you are a transient accommodations operator.

Check box 4, if you are an out-of-state seller who is not subject to the general excise tax but who is required to collect the use tax on merchandise sold to purchasers in the State for use (not resale) by the purchaser. Please be sure to attach a completed and notarized copy of Form G-9, Application for Registration and for Authority to Collect the Use Tax.

Check box 5, if you are having a one-time activity subject to the general excise tax, e.g. visiting theatri-

cal performances, sale of tangible personal property, or providing personal services.

Check box 6, if you are not otherwise required to be licensed under the general excise tax law and you purchase from an unlicensed seller and import tangible personal property for your use in Hawaii.

Check box 7, if you have ongoing business of providing rental motor vehicles to the public or are a tour vehicle operator.

### **Box 1 — STARTING DATE OF YOUR BUSINESS AND LICENSE FEE FOR GENERAL EXCISE TAX —**

**Starting Date of Your Business** — Write the date your business began in Hawaii using a MM/DD/YY format. For example, January 1, 1993, is written 01/01/93.

**License Fee** — If your business began **on or after January 1, 1990**, or if your business began **before January 1, 1990, and continued to be in business after 1989**, a one-time \$20.00 fee must be paid with this application. Your license will remain effective until you cancel it; no further fee will be due.

If your business began **before January 1, 1990**, a fee of either \$1.00, \$2.50, or \$3.00 is due for each calendar year (or part of a calendar year) you were in business through 1989. Your fee is:

- \$1.00 if you were engaged exclusively in any or all of the following activities: publishing or broadcasting; interstate or foreign commerce; performing construction contracts or furnishing services only for the U.S. federal government, or other activities protected by the U.S. Constitution and federal laws;
- \$2.50 if you were engaged in wholesaling; manufacturing; producing; sugar processing; pineapple canning; intermediary services; insurance commissions; retailing to government agencies, exempt organizations, or other licensed businesses; services to professionals; contracting to government agencies, exempt organizations, or other licensed businesses; theaters, amusement, and broadcasting; interest; commissions; other real property rentals (except transient rentals); and all others not included under the \$3.00 fee; or
- \$3.00 if you were engaged in retailing or renting tangible personal property to the general public; services to the general public; contracting to the general public; and hotel rentals including transient rentals.

**IMPORTANT:** If you have more than one business activity, your fee will be the highest applicable fee. For example, if you have rental activity qualifying for a \$2.50 annual fee and also have retail sales activity requiring a \$3.00 annual fee, your annual fee will be \$3.00.

Enter the total fee for all years in the space provided.

### **Box 2 — STARTING DATE OF WITHHOLDING FOR WITHHOLDING TAX —**

**Starting Date** — If you have employee(s), indicate the date the employee(s) will begin, using a

MM/DD/YY format. For example, January 1, 1993, is written 01/01/93.

### **Box 3 — STARTING DATE OF TRANSIENT ACCOMMODATIONS AND REGISTRATION FEE FOR TRANSIENT ACCOMMODATIONS TAX —**

**Starting Date** — Indicate when you first offered for rent a transient accommodations, using a MM/DD/YY format. For example, January 1, 1993, is written as 01/01/93. Important: The starting date should not be earlier than January 1, 1987, the effective date of this tax.

**Registration Fee** — If you first offered for rent a transient accommodation **on or after January 1, 1990** or if offered for rent **before January 1, 1990, and continued to be offered for rent after 1989**, a one-time fee of either \$5.00 or \$15.00 must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due. Your fee is:

- \$5.00 (check box 5) if you have 1-5 transient accommodations units.
- \$15.00 (check box 6) if you have 6 or more transient accommodation units.

If your business began **before January 1, 1990**, a fee of \$1.00 is due for each calendar year (or part of a calendar year) you were in business for the years 1987 through 1989.

Enter the total fee for all years in the space provided.

### **Box 4 — STARTING DATE OF SELLER'S COLLECTION OF USE TAX —**

**Starting Date** — Indicate the date you first started to collect the use tax on merchandise you sold to purchasers in Hawaii using a MM/DD/YY format. For example, January 1, 1993, is written 01/01/93. If box 4 is checked, there is no fee.

### **Box 5 — STARTING DATE OF ONE-TIME EVENT AND LICENSE FEE FOR GENERAL EXCISE TAX —**

**Starting Date** — Indicate the date you first started a one-time activity subject to the general excise tax using a MM/DD/YY format. For example, January 1, 1993, is written 01/01/93.

**License Fee** — A one-time \$20.00 fee must be paid with this application. If you are a non-profit organization which has received exemption from the payment of general excise tax and you have paid the \$20.00 non-profit registration fee, no fee is due and enter "0" in the space provided.

### **Box 6 — STARTING DATE OF THE IMPORTATION OF GOODS FOR USE TAX ONLY —**

**Starting Date** — Indicate the date you first imported tangible personal property for your use in Hawaii, using a MM/DD/YY format. For example, January 1, 1993, is written 01/01/93. If box 6 is checked, there is no fee.

### **Box 7 — STARTING DATE OF YOUR RENTAL MOTOR VEHICLE OR TOUR VEHICLE BUSINESS AND REGISTRATION FEE FOR**

## RENTAL MOTOR VEHICLE & TOUR VEHICLE SURCHARGE TAX —

**Starting Date** — Indicate the date your rental motor vehicle and/or tour vehicle operator business began in Hawaii, using a MM/DD/YY format. For example, January 1, 1993, is written as 01/01/93. Important: The starting date should not be earlier than January 1, 1992, the effective date of this tax.

**Registration Fee** — If your rental motor vehicle and/or tour vehicle business began on or after January 1, 1992, or if your business began before January 1, 1992, and continued to be in business after 1991, a one-time \$20.00 fee must be paid with this application. Your registration will remain effective until you cancel it; no further fee will be due.

### TOTAL AMOUNT DUE —

Add items 1 through 7 and enter the total in this box.

## 9. FILING PERIOD FOR —

**(a) General Excise Tax** — Check the MONTHLY filing box if your general excise tax due for the entire year will be more than \$2,000.

Check the QUARTERLY filing box if your general excise tax due for the entire year will be \$2,000 or less.

Check the SEMI-ANNUALLY filing box if your general excise tax due for the entire year will be \$1,000 or less.

**(b) Employer's Withholding Tax** — Check MONTHLY if the total amount of State income tax you will withhold from your employees' wages during the year will be greater than \$1,000 a year.

**Note:** Pursuant to Act 38, Session Laws of Hawaii 1992, any employer with an annual total withholding liability exceeding \$100,000 for the immediately preceding year is required to file a return with Department of Taxation on or before the 10th day of the calendar month following the month for which the taxes were withheld.

Check QUARTERLY if the total amount of State income tax you will withhold from your employees' wages during the year will not exceed \$1,000 a year.

**(c) Transient Accommodations Tax** — Check MONTHLY if your transient accommodations tax due for the entire year will be more than \$2,000.

Check QUARTERLY if your transient accommodations tax due for the entire year will be \$2,000 or less.

Check SEMI-ANNUALLY if your transient accommodations tax due for the entire year will be \$1,000 or less.

**NOTE:** You may find it convenient to use the same filing periods for both general excise, transient accommodations and rental motor vehicle & tour vehicle surcharge taxes.

**(d) Rental Motor Vehicle and Tour Surcharge Tax** — Check the MONTHLY filing box if your rental motor vehicle and tour vehicle surcharge tax due for the entire year will be more than \$2,000.

Check QUARTERLY if your surcharge tax due for the entire year will be \$2,000 or less.

Check SEMI-ANNUALLY if your surcharge tax due for the entire year will be \$1,000 or less.

## 10. ACCOUNTING PERIOD —

**Calendar Year** — If you file your income tax return on a calendar year (January 1 through December 31), check this box.

**Fiscal Year** — If you file your income tax return on other than a calendar year, check this box.

**Year Ending** — Enter the month and day in which your fiscal year ends, using a MM/DD format. For example, a fiscal year ending on March 31 is written as 03/31.

## 11. ACCOUNTING METHODS —

**Cash** — Check this box if you are reporting the income in the period it is received. For example, you are a monthly filer and you perform a service for someone in March but you didn't receive payment until May. As a cash basis taxpayer, you report the income when it is received in May.

**Accrual** — Check this box if you are reporting the income at the time the service, sale, etc. is performed and you have a right to the income, not when payment is received. In the example of the taxpayer above, you must report your income in March when the service was performed.

## 12. TYPE OF BUSINESS ACTIVITIES —

Circle all numbers that correspond to the activities described below that your business is engaged in. Also write your main business activity in the space provided. Be specific, e.g. painting contractor rather than contractor.

### Activities —

1. **Wholesaling** includes sales of tangible personal property to licensed persons for resale or incorporation into a product or project and sales to certain leasing companies.
2. **Manufacturing** includes compounding, canning, preserving, packing, printing, publishing, milling, processing, refining, or preparing for sale, profit, or commercial use, either directly or through the activity of others, in whole or in part, any article, substance, or commodity.
3. **Producing** includes fishing and raising or producing of agricultural, animal, or poultry products in their natural state or butchered or dressed, or natural resource products. Also includes the sale or geothermal resources or electrical energy produced by geothermal resources.
4. **Sugar Processing** includes sugar, raw or refined, milled or processed by the taxpayer or for the taxpayer by others, and benefit payments received from the U.S. government by any producer of sugar.
5. **Pineapple Canning** includes canning of pineapple and pineapple juice by the taxpayer or for the taxpayer by others.

6. **Services Rendered for (or to) an intermediary** includes non-professional services ordered by another taxpayer in a service business who act as an intermediary between you and the customer. Also includes non-professional services rendered to a manufacturer in the actual manufacture of the finished or saleable product and certain services rendered to cane planters.
7. **Insurance commissions** includes commissions received by a licensed solicitor, general agent, or sub-agent that is subject to the Hawaii insurance law.
8. **Retailing** includes all sales of tangible personal property to the customer for his use or consumption and not for resale.
9. **Services** including professional includes all activities engaged in for other persons for a consideration which involve the rendering of a service as distinguished from the sale of tangible property or the production and sale of tangible property and includes professional services.
10. **Contracting** includes building contractors, land developers, architects, engineers, and pest control operators.
11. **Theater, amusement and broadcasting** includes the operation of theaters, opera houses, moving picture shows, vaudeville, amusement parks, dance halls, skating rinks, radio or television broadcasting stations, or other places of amusement offered to the public.
12. **Interest** includes interest and any gross income in the nature of interest received or derived from a business activity or from the investment of the capital of a business.
13. **Commissions** includes the gross income from activities which consists of commissions. Does not include the rendering of services by an employee to his employer.
14. **Hotel rentals** includes gross income from the furnishing of temporary accommodations in a hotel, or other place in which lodgings are regularly furnished to transients for compensation.
15. **Other rentals** includes rental income from real or personal property except the furnishing of transient accommodations in a hotel or other place in which lodgings are regularly furnished to transients for compensation.
16. **All others** includes all gross income from any business, trade, activity, occupation, or calling not included above.
13. **DO YOU QUALIFY FOR A DISABILITY EXEMPTION?**

Check YES if Forms N-172 and N-857 have already been filed with the Department of Taxation.

Check NO if you have not applied for this exemption. If you think you may qualify, you may obtain information and the required forms from any district tax office.

**14. IF YOU TOOK OVER THE BUSINESS FROM A PREVIOUS OWNER —**

Indicate the name, address, and business identification number of the previous owner. Otherwise, enter "not applicable".

**15. ADDRESS(ES) OF YOUR RENTAL —**

If you are a landlord or owner of transient accommodations, list by island the addresses of your rental real property such as land, buildings, apartments, condominium units, or hotels and other transient lodging. Place a check mark in the first column at the right if the property is a transient accommodation unit. If you are the owner of a rental motor vehicle and/or tour vehicle business, list by island the addresses of your business locations. Place a check mark in the second column at the right if the address is a rental motor vehicle and/or tour vehicle business location. Attach a separate sheet of paper if more space is needed.

**16. SIGNATURE LINE —**

The application must be signed and dated by an owner, partner, corporate officer, or an agent (e.g. CPA, attorney) or person with a valid power of attorney.

**17. MAILING ADDRESS —**

Please file your application with one of the following district offices. Generally, you would file the application with the nearest district office.

<b>OAHU DISTRICT OFFICE</b>	<b>MAUI DISTRICT OFFICE</b>
P.O. Box 1425	P.O. Box 1427
Honolulu, HI 96806-1425	Wailuku, HI 96793-6427
<b>HAWAII DISTRICT OFFICE</b>	<b>KAUAI DISTRICT OFFICE</b>
P.O. Box 937	P.O. Box 1687
Hilo, HI 96721-0937	Lihue, HI 96766-5687

**18. SUBMITTAL OF FORM —**

If submitting the application and license fee through the mail, please submit the original copy and retain one for your records. Processing of the application will take approximately 6 to 8 weeks.

If submitting the application in person, please submit 2 forms. One of the forms submitted will be returned to you to be used as a temporary license. An identification number and filing forms are issued to walk-in applicants at the time of application for the license.